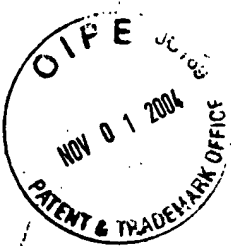


(8410/86111)



DECLARATION AND POWER OF ATTORNEY

We, Masaki HORI and Katsumi SUGIMOTO, hereby declare and say that:

1. We believe that we are the original joint inventors of the subject matter that is described and claimed in a patent application that is entitled Apparatus for opening and closing a wing door of a truck or the like, the specification of which is attached hereto. We state that we are citizens of Japan, that we reside in Tokyo, Japan, and Kanagawa, Japan, respectively, that our P.O. address is c/o Seiko Giken Kabushiki Kaisha, 15-3, Himonya 4-chome, Meguro-ku, Tokyo, 152-0003 Japan.

2. We have reviewed and understand the contents of the above-identified specification, including the claims.

3. We acknowledge the duty to disclose information known to be material to patentability of this application in accordance with Title 37, Code of Federal Regulations, §1.56(a).

4. We hereby claim foreign priority benefits under Title 35, U.S.C. § 119(a)-(d) or § 365(b) of any foreign application(s) for patent, or § 365(a) of any PCT International application which designated at least one country other than the United States, listed below and have also identified below, by checking the box, any foreign application for patent, or PCT International application having a filing date before that of the application on which priority is claimed. Prior Foreign Application(s)

Application No.	Country	Day/Month/Year	Priority Claimed
2001-015098	Japan	23/ January/ 2001	Yes
2001-355252	Japan	20/ November/ 2001	Yes

5. We hereby claim the benefit under 35 U.S.C. § 120 of any United States application(s), or § 365(c) of any PCT International application designating the United States, listed below.

Application No.	Filing Date	Status
PCT/JP02/00223	16 January 2002	pending

6. We hereby appoint the following attorneys, with full power of substitution and revocation, to prosecute this application and to transact all business in the United States Patent and Trademark Office connected therewith: A. Sidney Katz, Reg. No. 24,003; Richard L. Wood, Reg. No. 22,839; Jerold B. Schnayer, Reg. No. 28,903; Eric C. Cohen, Reg. No. 27,429; Joseph R. Marcus, Reg. No. 25,060; Gerald S. Schur, Reg. No. 22,053; Gerald T. Shekleton, Reg. No. 27,466; James A. Scheer, Reg. No. 29,434; Daniel R. Cherry, Reg. No. 29,054; Edward P. Gamson, Reg. No. 29,381; Kathleen A. Rheintgen, Reg. No. 34,044; Thomas W. Tolpin, Reg. No. 27,600; Jon P. Christensen, Reg. No. 34,137; Eric D. Cohen, Reg. No. 38,110; Walter J. Kawula, Jr., Reg. No. 39,724; Philip D. Segrest, Jr., Reg. No. 39,021; Mitchell J. Weinstein, Reg.

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No. 37,963; Leonard Friedman, Reg. No. 37,135; Steven E. Feldman, Reg. No. 40,604; and Jeffrey W. Salmon, Reg. No. 37,435.

7. We hereby request that all correspondence and telephone calls be directed to Jeffrey W. Salmon, Esq., Welsh & Katz, Ltd., 120 South Riverside Plaza, 22nd Floor, Chicago, Illinois 60606, Telephone No. (312) 655-1500, Facsimile No. (312) 655-1501.

8. We hereby declare that all statements made herein of own own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

Masaki Hori Dec. 1, 2003
Masaki HORI Date

Katsumi Sugimoto Dec. 1, 2003
Katsumi SUGIMOTO Date

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